STATUTORY INSTRUMENTS

1981 No. 1258

CUSTOMS AND EXCISE

The Spirits (Removal and Stock Books) Regulations 1967, etc (Amendment) Regulations 1981

Made - - - -	*2nd September* 1981
Laid before Parliament	*10th September* 1981
Coming into Operation	*1st October* 1981

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by sections 8, 13 and 19 of the Alcoholic Liquor Duties Act 1979(**a**), and all other powers enabling them in that behalf hereby make the following Regulations:—

1. These Regulations may be cited as the Spirits (Removal and Stock Books) Regulations 1967, etc (Amendment) Regulations 1981 and shall come into operation on 1st October 1981.

2. The Spirits (Removal and Stock Books) Regulations 1967(**b**) shall be amended as follows:—

(*a*) Regulation 1 shall be deleted.

(*b*) Regulation 2 shall be deleted and replaced by:—

"**2.**—(1) A rectifier or compounder shall keep at his premises a stock account in a form approved by the proper officer, and —

(*a*) on receiving or sending out any spirits he shall enter in the stock account such particulars as the proper officer may require and those particulars shall be entered at or within such time as the proper officer may require,

(*b*) the rectifier or compounder shall retain the stock account for not less than two years from the date of the last entry in it,

(*c*) the rectifier or compounder shall produce the stock account when required to do so by the proper officer and permit him to make notes in it or take extracts from it.

(2) Where a rectifier or compounder is also the occupier of an excise warehouse who keeps stock accounts under the Excise Warehousing Regulations 1979(**c**) the proper officer may approve those stock accounts, with or without additional requirements, as part of or the whole of the stock accounts required under this regulation."

3. The Spirits Regulations 1952(**d**) shall be amended as follows:—

(*a*) Regulation 47 shall be deleted.

(**a**) 1979 c. 4; sections 13 and 19 were amended by Finance Act 1981 (c. 35), section 11 and Schedule 8, paragraphs 12 and 15 respectively.
(**b**) S.I. 1967/1094. (**c**) S.I. 1979/208.
(**d**) S.I. 1952/2229; relevant amending instruments are S.I. 1960/1349 and 1967/1094.

(*b*) Regulation 63 shall be deleted and replaced by:—

"63. A claimant shall not receive at his premises any spirits except spirits accompanied by an invoice or other document containing particulars of the spirits and of the duty paid thereon, and the name and address of the supplier thereof."

C. Freedman,
Commissioner of Customs and Excise.

2nd September 1981.

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EXPLANATORY NOTE

(*This note is not part of the Regulations.*)

This Order amends the Spirits (Removal and Stock Books) Regulations 1967 and the Spirits Regulations 1952, and is consequential upon the operation of section 11 of and Schedule 8 to the Finance Act 1981 which repeal sections 27 and 28 of the Alcoholic Liquor Duties Act 1979 and thereby remove the need for certain manufacturers of spirits to send spirits consignment notes with spirits sent out by them.

SI 1981/1258
ISBN 0-11-017258-2

